

The State Bar of California Taxation Section presents:

2003

Annual Meeting of the California Tax Bar & the California Tax Policy Conference*

* (formerly sponsored by the California Franchise Tax Board)



Westin St. Francis, San Francisco

November 7–9, 2003

The State Bar of California and Taxation Section are
State Bar of California MCLE Approved Providers

October 16, 2003
Hotel Reservation Deadline

November 3, 2003
Pre-Registration Deadline

**Up to 14 Hours
of MCLE**

and

**Up to 14 Hours
Legal Specialization and
CPE Credit**



Presented by

The Taxation Section of the State Bar of California

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PROGRAM HIGHLIGHTS

You are invited to the Annual Meeting of the California Tax Bar, November 7–9 at the Westin St. Francis in San Francisco, hosted by the Taxation Section of the State Bar of California. This year, we are pleased to include, as part of the Annual Meeting, the California Tax Policy Conference (formerly sponsored by the California Franchise Tax Board). All programs are open to all meeting registrants.

The Annual Meeting/California Tax Policy Conference offers an opportunity to develop your professional skills and stay current on issues of tax law and tax administration affecting your practice. Join your colleagues and government officials for festive networking opportunities throughout the weekend, including Friday and Saturday night receptions, a Committee-sponsored dinner on Friday night, and Saturday's luncheon. Saturday's luncheon features keynote address by Tom Field, President, Tax Analysts, and the presentation of the V. Judson Klein Award to Charles P. Rettig and Joanne M. Garvey Award to Jerry Kasner.

The Tax Annual Meeting/California Tax Policy Conference is an intensive and cost-effective two and one-half days of seminars. Select from thirty cutting edge programs focusing on a variety of tax practice areas.

TICKETED EVENTS

Friday, November 7, 2003; 6:00 p.m. – 10:00 p.m. \$65

Dinner at the Grand Café Hotel Monaco (sponsored by the Tax Procedure and Litigation Committee). All are welcome. Located at 501 Geary Street, a short walk from the Westin St. Francis.

COMMITTEE LUNCHEONS

Friday, November 7, 2003; 12:00 noon – 1:15 p.m. \$25

Committees of the State Bar Taxation section will hold informal lunches for members to meet each other and discuss committee business and activities. Lunches are open to all tax professionals. Please indicate which luncheon you will attend by checking the appropriate box on the Program Registration Form found on page 13. The cost of the luncheon is \$25, which is NOT included in the Conference registration fee.

Luncheon (Keynote/Award)

Saturday, November 8, 2003; 12:00 noon – 2:00 p.m. \$35

The luncheon features keynote address by Tom Field, President, Tax Analysts, and the presentation of the V. Judson Klein Award and Joanne M. Garvey Award.

Federal Legislative and Procedural Roundtables with key federal government representatives from Washington D.C.

State and Local Tax Roundtable with FTB, SBE and State Controller representatives.



**Keynote
Address**

Tom Field
President
Tax Analysts

V. Judson Klein
Award Winner

Charles P. Rettig



**Joanne M.
Garvey Award
Winner**

Jerry Kasner



LIST OF PROGRAMS BY COMMITTEE

ESTATE AND GIFT TAX COMMITTEE

- [4] Current Developments in Estate and Gift Tax Laws
- [14] Dealing With FLP/LLC Planning And Controversy Under IRC Section 2036
- [29] Elder Law: Medi-Cal Planning and Assessing Fiduciary Abuse
- [31] The Current State of Property Taxes and What's Coming Down the Pike
- [8] Re-Navigating Charitable Lead Trusts: Nuts, Bolts and Mostly Real Life
- [18] Cutting Edge Tax Planning With Charitable Entities—Avoiding Stitches

STATE AND LOCAL TAX COMMITTEE

(These programs constitute the California Tax Policy Conference)

- [3] Bills, Bills, Bills and the State Fiscal Crisis
- [6] Litigation in the 21st Century
- [2] Streamlined Sales Tax Project: Bricks and Mortar, Mail Order, and Internet Sales: One Tax For All And One For One
- [9] Practical State Tax Consequences of Corporate Reorganizations
- [7] Abusive Tax Shelters
- [13] Humor in the Courts
- [16] Comparative Ethics in Abusive Tax Shelters
- [24] State and Local Tax Roundtable
- [31] The Current State of Property Taxes and What's Coming Down the Pike

CORPORATE TAX/CORPORATE TAX COUNSEL COMMITTEE

- [12] Corporate Tax Update
- [9] Practical State Tax Consequences of Corporate Reorganizations
- [20] U.S. International Tax Developments
- [16] Comparative Ethics In Abusive Tax Shelters

INTERNATIONAL TAX COMMITTEE

- [17] Drive-Through Introduction to Inbound Individual International Tax Planning
- [27] How Do You Say FIRPTA In Spanish? Cross Border U.S. and Mexican Taxes for Real Estate Investments
- [20] U.S. International Tax Developments
- [23] Tax Planning For Intangibles: Using Intangibles Offshore

INCOME AND OTHER TAXES COMMITTEE

- [21] IRC Section 469 Material Participation Issues in Secondary Businesses
- [11] Current Developments in Financial Products
- [22] Business Break-ups and Divorce: Tax Aspects of Business Buy-Outs Pursuant to Marital Dissolution Agreements
- [25] Ethics Intersection: A Look at Tax Practitioner Ethics, Particularly Comparing State Bar, CPA and Circular 230
- [26] Update on Income Taxes / Federal Legislative Roundtable

EXECUTIVE COMMITTEE PROGRAMS

- [26] Update on Income Taxes / Federal Legislative Roundtable
- [30] Federal Procedural Roundtable

TAX PROCEDURE AND LITIGATION COMMITTEE

- [5] Bankruptcy Update
- [28] Attorney Influence With Experts Reports
- [10] Update on Offers In Compromise: Sorting Out the Various Standards: Effective Tax Administration? Doubt as to Collectability? Special Circumstances? Does the IRS Know What it is Doing?
- [16] Comparative Ethics in Abusive Tax Shelters
- [1] The Attorney-Client Privilege: When Can You Use It and When Should You Use It?
- [30] Federal Procedural Roundtable
- [19] Staying Out of the Paper: E-Mail and Other Electronic Evidence
- [15] Understanding the Role of Judgment in Financial Statements
- [21] IRC Section 469 Material Participation Issues in Secondary Businesses

TAX EXEMPT ORGANIZATIONS

- [18] Cutting Edge Tax Planning With Charitable Entities—Avoiding Stitches
- [8] Re-Navigating Charitable Lead Trusts: Nuts, Bolts and Mostly Real Life



2003 Tax Annual Meeting List of Government Speakers

Eric Solomon

Deputy Assistant Secretary (Regulatory Affairs)
U.S. Treasury Department

William D. Alexander

Associate Chief Counsel (Corporate)
Internal Revenue Service

Hon. David Laro

United States Tax Court

Hon. Stephen Swift

United States Tax Court

Hon. Thomas E. Carlson

United States Bankruptcy Court

Patricia A. Donahue

Deputy Area Counsel (SBSE)
IRS Office of Chief Counsel

Albert H. Larson III

Area Counsel Manager
Internal Revenue Service

Edward Robbins, Jr.

Assistant U.S. Attorney, Los Angeles

M. Kendall Williams

Associate Area Counsel, Strategic Litigation
IRS Office of Chief Counsel

Mary E. Wynne

Special Trial Attorney
IRS Office of Chief Counsel

Robert M. Spooner

IRS Appeals Team Manager

Donna Seibel

Group Manager, SBSE, Internal Revenue Service

Eric E. Smith

Senior Tax Specialist, Internal Revenue Service

Gerald H. Goldberg

Executive Officer
California Franchise Tax Board

Timothy W. Boyer

Interim Executive Director
California State Board of Equalization

Bruce Johnson

Utah Tax Commissioner

John W. Davies

Chief Counsel
California Franchise Tax Board

Marcy Jo Mandel

Deputy Controller, Taxation
Office of the State Controller

Kimberly Mitchell-Bott

Chief Consultant
Assembly Revenue & Taxation Committee

Janice L. Thurston

Assistant Chief Counsel, Business Taxes Division
California State Board of Equalization

Benjamin F. Miller

Director, Multistate Tax Bureau
California Franchise Tax Board

Caglar Caglayan

California Franchise Tax Board

William C. Hilson, Jr.

Tax Counsel
California Franchise Tax Board

Steve Green

Deputy Attorney General, Office of the Attorney
General
California Department of Justice

Thomas Harris

Supervisor, Financial Abuse Investigations
Sacramento County Adult Protective Services

11:00 a.m.– 6:00 p.m. **Registration**

12:00 noon – 1:15 p.m. **Committee Luncheons**—Ticketed Event \$25
Estate and Gift Tax Committee
State and Local Tax Committee (with remarks by Special Guest, Gerald H. Goldberg, Executive Officer, California Franchise Tax Board)
Corporate Tax/Corporate Tax Counsel and Pass-Through Entities Committees
Tax Procedure and Litigation Committee

CONCURRENT PANELS

1:30 p.m.– 3:00 p.m.

- [1] **The Attorney-Client Privilege: When Can You Use It and When Should You Use It?**
(1.5 Hours of MCLE, Legal Specialization and CPE Credit)
Sponsored by Tax Procedure and Litigation Committee
A panel discussion of the elements and scope of the privilege, Kovel situations, and special considerations where the attorney has a dual role as both advisor/planner and as the return preparer. The discussion will include waiver and tactical use of the privilege in both civil and criminal context, with an emphasis on the practical application of the privilege.
Speakers: **Edward Robbins Jr.**, Assistant U. S. Attorney, Los Angeles
A. Lavar Taylor, Law Offices of A. Lavar Taylor, a Professional Corporation, Santa Ana
Steven Toscher, Hochman, Salkin, Rettig, Toscher & Perez, Beverly Hills
- [2] **Streamlined Sales Tax Project: Bricks and Mortar, Mail Order, and Internet Sales: One Tax For All And One For One**
(1.5 Hours of MCLE, Legal Specialization and CPE Credit)
Sponsored by the State and Local Tax Committee
The SSTP is coming to California: what you need to know
Speakers: **Ed Antolin**, Morrison & Foerster, San Francisco
Bruce Johnson, Utah Tax Commissioner
Janice L. Thurston, Assistant Chief Counsel, Business Taxes Division, State Board of Equalization, Sacramento
- [3] **Bills, Bills, Bills and the State Fiscal Crisis**
(1.5 Hours of MCLE, Legal Specialization and CPE Credit)
Sponsored by the State and Local Tax Committee
Recent and pending California legislation you need to know about.
Speakers: **Kimberly Mitchell Bott**, Chief Consultant, California Assembly Revenue & Taxation Committee, Sacramento
Lenny Goldberg, Executive Director, California Tax Reform Association, Sacramento
Wm. Gregory Turner, General Counsel and Legislative Director, California Taxpayers' Association, Sacramento

1:30 p.m. – 3:30 p.m.

- [4] **Current Developments in Estate and Gift Tax Laws**
(2 Hours of MCLE, Legal Specialization and CPE Credit)
Sponsored by the Estate and Gift Tax Committee
A summary of the developments from the past year, including key decisions, regulations and rulings, and legislative developments.
Speakers: **Andrew Katzenstein**, Katten Muchin & Zavis, Los Angeles
(Additional government speaker to be determined based on availability)

3:15 p.m. – 4:45 p.m.

[5]

Bankruptcy Update

(1.5 Hours of MCLE, Legal Specialization and CPE Credit)

Sponsored by the Tax Procedure and Litigation Committee

A review and discussion of significant cases and other recent developments and their impact on representatives assisting taxpayers before federal and state taxing agencies.

Speakers: **Honorable Thomas E. Carlson**, United State Bankruptcy Court, San Francisco
William C. Hilson, Jr., Tax Counsel, California Franchise Tax Board, Rancho Cordova
John Harbin, San Diego
Basil Boutris, Vauvght and Boutris, Oakland

[6]

Litigation in the 21st Century

(1.5 Hours of MCLE, Legal Specialization and CPE Credit)

Sponsored by the State and Local Tax Committee

An in-depth discussion of important recent franchise tax cases.

Speakers: **Steve Green**, Deputy Attorney General, Office of the Attorney General, California Department of Justice, Sacramento
Benjamin F. Miller, Director, Multistate Tax Bureau, California Franchise Tax Board, Rancho Cordova
Robert Rubin, McDonough, Holland & Allen, Sacramento

[7]

Abusive Tax Shelters

(1.5 Hours of MCLE, Legal Specialization and CPE Credit)

Co-sponsored by the State and Local Tax and Procedure and Litigation Committees

Technical or technically abusive or outright abusive tax planning: recent California legislation

Speakers: **Joseph Bankman**, Stanford Law School, Stanford
Caglar Caglayan, California Franchise Tax Board, Rancho Cordova
Robert J. Waldow, Heller Ehrman White & McAuliffe, LLP, San Francisco

3:45 p.m. – 5:45 p.m.

[8]

Re-Navigating Charitable Lead Trusts: Nuts, Bolts and Mostly Real Life

(2 Hours of MCLE, Legal Specialization and CPE Credit)

Co-sponsored by the Estate and Gift Tax and Tax Exempt Organizations Committees

Charitable Lead Trusts will continue to become more important to potential donors who need to complete their philanthropic plans and their more sophisticated wealth transfer planning. Even the attempt by Congress last year at the repeal of the federal estate and gift tax will not diminish the use of charitable lead trusts in the foreseeable future.

Speaker: **Robert Lew**, Planning and Financial Advisors, San Francisco

5:00 p.m. – 6:00 p.m.

[9]

Practical State Tax Consequences of Corporate Reorganizations

(1 Hour of MCLE, Legal Specialization and CPE Credit)

Co-sponsored by the Corporate Tax/Corporate Tax Counsel and the State and Local Tax Committees

State tax issues are often ignored or put off until the last minute, yet can have significant economic effect on a transaction. A panel of experienced practitioners will review key state income, sales and property tax issues relating to corporate mergers, reorganizations, and restructurings.

Speakers: **Bart Baer**, Deloitte & Touche, San Francisco
Charles J. Moll, Morrison & Foerster LLP, San Francisco
Edward Jajeh, ChevronTexaco Corporation, San Ramon

[10]

Update on Offers In Compromise: Sorting Out the Various Standards: Effective Tax Administration? Doubt as to Collectability? Special Circumstances? Does the IRS Know What it is Doing?

(1 Hour of MCLE, Legal Specialization and CPE Credit)

Sponsored by the Tax Procedure and Litigation Committee

The Internal Revenue Manual and other materials reveal a tangle of terms under which a taxpayer might get an Offer in Compromise accepted. Panelists will discuss the differences between the various standards and the practical considerations in effectively representing clients before the Service.

Speakers: **Donna Seibel**, Group Manager, SBSE, Internal Revenue Service, North Highlands
Eric E. Smith, Senior Tax Specialist, Internal Revenue Service, Los Angeles
Steven J. Mopsick, Weintraub Genshlea Chediak & Sproul, Sacramento



Saturday, November 8, 2003

[11] Current Developments in Financial Products

(1 Hour of MCLE, Legal Specialization and CPE Credit)

Sponsored by the Income and Other Taxes Committee

This program will review the latest developments in financial product instruments, including contingent payment convertible debt instruments, integrated convertible debt instruments, mandatory convertible instruments and DECs-like instruments, along with a discussion of the tax treatment of such instruments.

Speakers: **Don Lonczak**, Shearman & Sterling LLP, New York, NY
Laurence E. Crouch, Shearman & Sterling LLP, Menlo Park
Gopaul Garuda, Merrill Lynch & Co., Palo Alto

6:00 p.m. – 7:30 p.m.

Cocktail Reception for all Attendees

(Please indicate your attendance on the registration form)

Co-sponsored by Houlihan Valuation Advisors



7:00 p.m. – 10:00 p.m.

Dinner at the Grand Café/Hotel Monaco—Ticketed Event \$65

(Sponsored by the Tax Procedure & Litigation Committee)

Saturday, November 8, 2003

7:30 a.m. – 5:30 p.m.

Registration

7:30 a.m. – 8:30 a.m.

Continental Breakfast

(Please indicate your attendance on the registration form)

7:30 a.m. – 8:30 a.m.

Committee Meeting

International Tax Committee

8:45 a.m. – 10:15 a.m.

[12] Corporate Tax Update

(1.5 Hours of MCLE, Legal Specialization and CPE Credit)

Sponsored by the Corporate Tax/Corporate Tax Counsel Committee

Update of recent corporate tax developments and policy initiatives from Washington including a practitioners perspective.

Speakers: **Eric Solomon**, Deputy Assistant Secretary (Regulatory Affairs), U.S. Treasury Department, Washington, D.C.
William D. Alexander, IRS Associate Chief Counsel (Corporate), Washington D.C.
Julie Divola, Pillsbury Winthrop LLP, San Francisco
Glen Kohl, Cooley Godward LLP, Palo Alto

[13] Humor in the Courts

(1.5 Hours of MCLE, Legal Specialization and CPE Credit)

Sponsored by the State and Local Tax Committee

A High Court, States Journey.

Speakers: **Paul Frankel**, Morrison & Foerster, New York, NY
Rick Pomp, University of Connecticut Law School, Hartford, CT

8:45 a.m. – 10:45 a.m.

[14] Dealing With FLP/LLC Planning And Controversy Under IRC Section 2036

(2 Hours of MCLE, Legal Specialization and CPE Credit)

Sponsored by the Estate and Gift Tax Committee

In light of the May, 2003 “Strangi II” opinion of the Tax Court, FLP/LLC- based valuation discounts may only be available if proper entity planning and operation can avoid the traps of both 2036(a)(1) and 2036(a)(2). Has the IRS partnered with the Tax Court in finding the “smoking gun” justifying ignoring pass-through entities for estate tax purposes? Alternative planning and controversy resolution issues will be considered, plus the tax lawyer’s duties of client communication in an uncertain environment.

Speaker: **Owen G. Fiore**, Fiore Ramsbacher LLP, San Jose

10:30 a.m.– 12noon

[15] Understanding the Role of Judgment in Financial Statements

(1.5 Hours of MCLE, Legal Specialization and CPE Credit)

Sponsored by the Tax Procedure and Litigation Committee

In valuing closely held businesses for gift, estate, or other federal tax reasons, lawyers must understand the financial statements of the business. Inherent in the preparation of basic financial statements is the use of estimation and judgment. Application of GAAP requires significant assumptions, estimates, and professional judgments that are imprecise. This interactive session involves the use of judgment in the finalization of financial statements in the valuation of a business. The session will be limited to 40 persons and will break down into groups of 5 people for hands-on problem solving.

Speakers: **Honorable David Laro**, United States Tax Court, Washington, D.C.

Stuart M. Hurwitz, CPA & Law Offices, San Diego

R. James Symons, Bechtel Corporation, San Francisco

Dennis R. Brager, Los Angeles

[16] Comparative Ethics in Abusive Tax Shelters

(1.5 Hours of Legal Ethics MCLE, Legal Specialization and CPE Credit)

Co-sponsored by State and Local Tax and Tax Procedure and Litigation Committees

Ethics whos accountable the lawyer, the accountants, or the taxpayers?

Speakers: **Larry Langdon**, Mayer, Brown, Rowe & Maw, Palo Alto

Ernie Dronenburg, Deloitte & Touche, San Diego

Charles P. Rettig, Hochman, Salkin, Rettig, Toscher & Perez, Beverly Hills

Thomas Schuttish, General Tax Counsel, ChevronTexaco Corporation,
San Ramon

11:00 a.m.– 12noon

[17] Drive-Through Introduction to Inbound Individual International Tax Planning

(1 Hour of MCLE, Legal Specialization and CPE Credit)

Sponsored by the International Tax Committee

You have a new foreign client. Never visited Subchapter N? This one-hour session will familiarize you with the income and estate and gift tax issues you need to be aware of for effective inbound planning for nonresident individuals.

Speaker: **Philip D.W. Hodgen**, Philip D.W. Hodgen, A Professional Corporation, Pasadena

[18] Cutting Edge Tax Planning With Charitable Entities—Avoiding Stitches!

(1 Hour of MCLE, Legal Specialization and CPE Credit)

Co-sponsored by the Tax Exempt Organizations and the Estate and Gift Tax Committees)

Certain income or estate planning strategies that involve charities could be questionable. This program will discuss “hot” planning strategies and ways to detect and avoid overly aggressive techniques. Examples might include family limited partnerships with a charity as the partner, or certain aggressive charitable remainder trust schemes

Speakers: **Erik D. Dryburgh**, Silk Adler & Colvin, San Francisco

Frederick R. Vandever, Luce Forward Hamilton et.al., San Diego

12noon – 2:00 p.m.

Luncheon Program—Ticketed Event \$35

Keynote Speaker: **Tom Field**, President, Tax Analysts

Presentation of the V. Judson Klein Award to Charles P. Rettig and the Joanne M. Garvey Award to Jerry Kasner

2:15 p.m. – 3:15 p.m.

[19] Staying Out of the Paper: E-Mail and Other Electronic Evidence

(1 Hour of MCLE, Legal Specialization and CPE Credit)

Sponsored by the Tax Procedure and Litigation Committee

The vast majority of business records today are electronically created and many are never reduced to hard copy. Nevertheless, those documents may be of significance in examinations and litigation. This panel explores the obligations to maintain, retrieve and produce those records, the limitations on those obligations, and the cost of compliance.

Speakers: **Honorable Stephen Swift**, United States Tax Court, Washington, D.C.
Mary E. Wynne, Special Trial Attorney, IRS Chief Counsel, San Francisco
Thomas F. Carlucci, Foley & Lardner, San Francisco

[20] U.S. International Tax Developments

(1 Hour of MCLE, Legal Specialization and CPE Credit)

Co-sponsored by the Corporate Tax/Corporate Tax Counsel and International Tax Committees

A survey of recent developments in international tax from a U.S. perspective.

Speaker: **Jim Fuller**, Fenwick & West LLP, Mountain View

[21] IRC Section 469 Material Participation Issues in Secondary Businesses

(1 Hour of MCLE, Legal Specialization and CPE Credit)

Co-sponsored by the Income and Other Taxes and Tax Procedure and Litigation Committees

Discussion of recent case law under §469 against the backdrop of the MSSP Audit Guide on Passive Activity Losses. Increased IRS audits of high income taxpayers, will bring issues concerning the active or passive status of income or losses from secondary businesses, such as horse breeding and/or racing and real estate

Speaker: **B. Paul Husband**, B. Paul Husband, P.C., Universal City

[22] Business Break-ups and Divorce: Tax Aspects of Business Buy-Outs Pursuant to Marital Dissolution Agreements

(1 Hour of MCLE, Legal Specialization and CPE Credit)

Sponsored by the Income and Other Taxes Committee

An overview of tax issues in divorce, focusing on the sale or division of a business.

Speaker: **Robert W. Wood**, Robert W. Wood Professional Corporation, San Francisco

3:30 p.m. – 4:30 p.m.

[23] Tax Planning For Intangibles: Using Intangibles Offshore

(1 Hour of MCLE, Legal Specialization and CPE Credit)

Sponsored by the International Tax Committee

Explore the business and tax considerations involved in placing existing and future developed intangibles outside the U.S., along with current developments impacting planning.

Speaker: **James K. Sams**, KPMG LLP, San Francisco
James M. Hill, Deloitte & Touche, Los Angeles

3:30 p.m. – 5:30 p.m.

[24] State and Local Tax Roundtable

(2 Hours of MCLE, Legal Specialization and CPE Credit)

Sponsored by the State and Local Tax Committee

An annual update of developments in the franchise, sales and use and property tax areas by our panel of experts.

Speakers: **Timothy W. Boyer**, Interim Executive Director, State Board of Equalization, Sacramento
John W. Davies, Chief Counsel, Franchise Tax Board, Sacramento
Marcy Jo Mandel, Office of the State Controller, Culver City
Charles J. Moll, Morrison & Foerster LLP, San Francisco

[25] Ethics Intersection: A Look at Tax Practitioner Ethics, Particularly Comparing State Bar, CPA and Circular 230

(2 Hours Legal Ethics MCLE, Legal Specialization and CPE Credit)

Sponsored by Income and Other Taxes Committee

A collection of ethical vignettes selected in consultation with Brien T. Downing, IRS Director of Professional Responsibility to illustrate ethical aspects which Mr. Downing believes to be of utmost importance to the Office of Professional Responsibility.

Speakers: **Suzanne Anastasio**, Panattoni Law, Sacramento
Curt Harrington, Esq., Long Beach
Albert H. Larson III, Area Counsel Manager, IRS, San Francisco

[26] Update on Income Taxes / Federal Legislative Roundtable

(2 Hours of MCLE, Legal Specialization and CPE Credit)

Co-sponsored by the Executive Committee and the Income and Other Taxes Committee

An update on various developments in income taxes and a roundtable discussion of federal legislative developments, past, present and proposed. Speakers will include government speakers as available.

Speakers: **Professor Kimberly Stanley**, Golden Gate University, San Francisco
(Additional government speaker to be determined based on availability)

4:45 p.m. – 5:45 p.m.

[27] How Do You Say FIRPTA In Spanish? Cross Border U.S. and Mexican Taxes for Real Estate Investments

(1 Hour of MCLE, Legal Specialization and CPE Credit)

Sponsored by the International Tax Committee

Cross-border investments in Mexican real estate are of increasing importance to U.S. individuals and companies who desire to own or lease Mexican real estate for business or investment purposes.

This presentation discusses the Mexican taxes that exist for the foreign (non-Mexican) investor, in contrast to the FIRPTA type tax regime in the U.S. Panelists will provide an overview of Mexico's legal restrictions, civil law method of transferring title, and unique taxes.

Speakers: **Patrick Martin**, Procopio Cory et al LLP, San Diego
Enrique Hernandez-Pulido, Procopio Cory et al LLP, San Diego

6:00 p.m. to 7:30 p.m.

Cocktail reception for all attendees

(Please indicate your attendance on the registration form)

SUNDAY, NOVEMBER 9, 2003

8:00 a.m. – 10:00 a.m.

Registration

8:00 a.m. – 9:00 a.m.

Continental Breakfast

9:00 a.m. – 10:30 a.m.

[28] Attorney Influence With Experts Reports

(1.5 Hours of MCLE, Legal Specialization and CPE Credit)

Sponsored by the Tax Procedure and Litigation Committee

A mock Tax Court hearing exploring how an attorney can avoid stepping over the line when assisting expert witnesses in preparing their reports and presenting that information to the Court.

Speakers: **Honorable David Laro**, United States Tax Court, Washington, D.C.
M. Kendall Williams, Associate Area Counsel, Strategic Litigation, IRS Office of Chief Counsel, San Jose
Steven Toscher, Hochman, Salkin, Rettig, Toscher & Perez, Beverly Hills
David M. Eckstein, CFA, FMV, San Francisco



[29] Elder Law: Medi-Cal Planning and Assessing Fiduciary Abuse

(1.5 Hours of MCLE, Legal Specialization and CPE Credit)

Sponsored by the Estate and Gift Tax Committee

A summary of the various planning issues with elders, including preserving assets, maintaining Medi-Cal eligibility, and fiduciary abuse from a litigation perspective how planners can better identify elder abuse and remedies. Thomas Harris will also provide current examples of actual cases and identify issues confronting lawyers in the field of elder financial abuse.

Speakers: **Barbara Bergstein**, Burgh, Balian and Bergstein, Sherman Oaks
Edward J. Corey, Weintraub Genshlea Chediak Sproul, Sacramento
Thomas Harris, Supervisor, Financial Abuse Investigations Team County Adult Protective Services, Sacramento

10:45 a.m. – 12:15 p.m.

[30] Federal Procedural Roundtable

(1.5 Hours of MCLE, Legal Specialization and CPE Credit)

Co-sponsored by Executive Committee and the Tax Procedure and Litigation Committee

A review and discussion of the past year's most important procedural developments from the viewpoint of the IRS Exam and Appeals Divisions, the Office of Chief Counsel, and the Tax Court.

Speakers: **Honorable Stephen Swift**, United States Tax Court
Patricia A. Donahue, Deputy Area Counsel (SBSE), IRS Office of Chief Counsel, San Francisco
Robert M. Spooner, Appeals Team Manager, IRS, San Francisco
Wendy Abkin, KPMG LLP, San Francisco
(Additional speaker from IRS Exam Division to be determined based on availability)

[31] The Current State of Property Taxes and What's Coming Down the Pike

(1.5 Hours of MCLE, Legal Specialization and CPE Credit)

Co-sponsored by the Estate and Gift Tax and State and Local Tax Committees

The current status of property tax law, including change of ownership and reassessment issues. Additionally, pending legislation and potential upcoming changes will also be discussed.

Speakers: **Frayda L. Bruton**, Sacramento
Eric J. Miethke, Nielsen Merksamer, Sacramento

Conference Adjourns



REGISTRATION FORM

To pre-register, complete the Registration Form and the Course Selector on the back. Keep a photocopy for your records and mail or fax before November 3, 2003 deadline. Please use a separate form for each registrant.

BY FAX 415-538-2368. Credit Card registrants only. If pre-registration is faxed, do not mail original form. Fax registrations cannot be confirmed by telephone. Please keep a copy of your forms.

BY MAIL: Program Registrations, State Bar of California, 180 Howard Street, San Francisco, CA 94105-1639.

REGISTRATION Please print or type name as it should appear on name badge.

Name: _____ CA State Bar # _____

Firm: _____

Address: _____

City, State, Zip: _____

Telephone: _____ Fax: _____

E-mail Address: _____ Spouse/Guest name: _____

Your name and address may be disclosed to other 2003 Annual Meeting/California Tax Policy Conference attendees and exhibitors/vendors.

For Special Assistance call (415) 538-2393

FEES

Check one. (Registration fee includes Friday evening reception, Saturday & Sunday continental breakfasts)

- | | |
|---|--|
| <input type="checkbox"/> State Bar of California Taxation Section Members \$395 | <input type="checkbox"/> Government Employees/Law School Faculty \$120 |
| <input type="checkbox"/> Non-Taxation Section Members \$455* | <input type="checkbox"/> Law Students \$70 |
| <input type="checkbox"/> Program Written Materials Only \$100 | = \$ _____ |

* Price includes 2004 Taxation Section membership.

TICKETED EVENTS

Friday, November 7

Committee Luncheons—\$25 per person

(Please check the committee lunch you wish to attend below.)

- | | | |
|---|--|------------|
| <input type="checkbox"/> [32] Estate and Gift Tax Committee | } @ \$25 per person _____ (# in party) | = \$ _____ |
| <input type="checkbox"/> [33] State and Local Tax Committee | | |
| <input type="checkbox"/> [34] Corporate Tax/Corporate Tax Counsel Committee and Pass-Through Entities Committee | | |
| <input type="checkbox"/> [35] Tax Procedure and Litigation Committee | | |
| <input type="checkbox"/> [36] Friday Cocktail Reception (no additional cost) | <input type="checkbox"/> I will attend | |
| <input type="checkbox"/> [37] Dinner at the Grand Café Hotel Monaco | @ \$65 per person _____ (# in party) | = \$ _____ |

Saturday, November 8

- | | | |
|--|--|------------|
| <input type="checkbox"/> [38] Continental Breakfast (no additional cost) | <input type="checkbox"/> I will attend | |
| <input type="checkbox"/> [39] Luncheon (Keynote/Awards) | @ \$35 per person _____ (# in party) | = \$ _____ |
| <input type="checkbox"/> [40] Saturday Cocktail Reception (no additional cost) | <input type="checkbox"/> I will attend | |

Sunday, November 9

- | | |
|--|--|
| <input type="checkbox"/> [41] Continental Breakfast (no additional cost) | <input type="checkbox"/> I will attend |
|--|--|

PAYMENT METHOD

Registration fees may be paid by check, Visa or MasterCard (no other credit cards will be accepted). Make checks payable to the State Bar of California.

TOTAL AMOUNT ENCLOSED/TO BE CHARGED = \$ _____

CREDIT CARD INFORMATION

☐ Visa ☐ MasterCard

Account Number: _____ Expiration Date: _____

Cardholders Name: _____ Cardholders Signature: _____

For registration information please call (415) 538.2508 • For program content information please call (415) 538.2393

COURSE SELECTOR

Name _____

CA State Bar # _____

Please check the appropriate boxes below for the program you wish to attend. Retain a copy for your records.

FAX WITH PROGRAM REGISTRATION FORM: Program registrations 415.538.2368

Friday, November 7, 2003

1:30 p.m.–3:00 p.m.

- ☐ [1] The Attorney-Client Privilege: When Can You Use It and When Should You Use It?
- ☐ [2] Streamlined Sales Tax Project: Bricks and Mortar, Mail Order, and Internet Sales: One Tax For All And One For One
- ☐ [3] Bills, Bills, Bills and the State Fiscal Crisis

1:30 p.m. – 3:30 p.m.

- ☐ [4] Current Developments in Estate and Gift Tax Laws

3:15 p.m. – 4:45 p.m.

- ☐ [5] Bankruptcy Update
- ☐ [6] Litigation in the 21st Century
- ☐ [7] Abusive Tax Shelters

3:45 p.m. – 5:45 p.m.

- ☐ [8] Re-Navigating Charitable Lead Trusts: Nuts, Bolts and Mostly Real Life

5:00 p.m. – 6:00 p.m.

- ☐ [9] Practical State Tax Consequences of Corporate Reorganizations
- ☐ [10] Update on Offers In Compromise: Sorting Out the Standards
- ☐ [11] Current Developments in Financial Products

Saturday, November 8, 2003

8:45 a.m. – 10:15 a.m.

- ☐ [12] Corporate Tax Update
- ☐ [13] Humor in the Courts

8:45 a.m. – 10:45 a.m.

- ☐ [14] Dealing With FLP/LLC Planning And Controversy Under IRC Section 2036

10:30 a.m.– 12 noon

- ☐ [15] Understanding the Role of Judgment in Financial Statements
- ☐ [16] Comparative Ethics in Abusive Tax Shelters

11:00 a.m.– 12 noon

- ☐ [17] Drive-Through Introduction to Inbound Individual International Tax Planning
- ☐ [18] Cutting Edge Tax Planning With Charitable Entities—Avoiding Stitches!

2:15 p.m. – 3:15 p.m.

- ☐ [19] Staying Out of the Paper: E-Mail and Other Electronic Evidence
- ☐ [20] U.S. International Tax Developments
- ☐ [21] IRC Section 469 Material Participation Issues in Secondary Businesses
- ☐ [22] Business Break-ups and Divorce: Tax Aspects of Business Buy-Outs Pursuant to Marital Dissolution Agreements

3:30 p.m. – 4:30 p.m.

- ☐ [23] Tax Planning For Intangibles: Using Intangibles Offshore

3:30 p.m. – 5:30 p.m.

- ☐ [24] State and Local Tax Roundtable
- ☐ [25] Ethics Intersection: A Look at Tax Practitioner Ethics, Particularly Comparing State Bar, CPA and Circular 230
- ☐ [26] Update on Income Taxes / Federal Legislative Roundtable

4:45 p.m. – 5:45 p.m.

- ☐ [27] How Do You Say FIRPTA In Spanish? Cross Border U.S. and Mexican Taxes for Real Estate Investments

Sunday, November 9, 2003

9:00 a.m. – 10:30 a.m.

- ☐ [28] Attorney Influence With Experts Reports
- ☐ [29] Elder Law: Medi-Cal Planning and Assessing Fiduciary Abuse

10:45 a.m. – 12:15 p.m.

- ☐ [30] Federal Procedural Roundtable
- ☐ [31] The Current State of Property Taxes and What's Coming Down the Pike

THE WESTIN ST. FRANCIS INFORMATION

HOTEL RESERVATIONS

The Westin St. Francis is the headquarters of the 2003 Annual Meeting of the California Tax Bar/California Tax Policy Conference and is located at Union Square, 355 Powell Street, San Francisco, California 94102.



The hotel is located in the heart of San Francisco overlooking the \$25 million renewal of Union Square, a large central plaza with a terraced performance stage and lawn seating...four grand entrance corners bordered by signature palms...a café pavilion with outdoor seating...four magnificent light sculptures...and, minutes from Fisherman's Wharf, Chinatown, Metreon, San Francisco Center, and financial district. Enjoy premier shopping on the square and experience San Francisco's finest dining. The St. Francis was built in 1904 and in 1998 was the proud recipient of the California Preservation Foundation Design Award in recognition of its outstanding achievement in the field of Historic Preservation.

A block of rooms has been reserved for the night of November 7th and 8th at the rate of \$196 single or double occupancy plus tax per night. Individual group members are entitled to the group rate if reservations and deposit in the amount of the first night's room and tax are made by October 16, 2003. Reservation must be made by the cut-off date. **The hotel is at a SOLD OUT capacity other than the State Bar block of rooms.**

To make your reservation, please contact The Westin St. Francis at 800.WESTINI (937.8461).

Cancellations must be made 72-hours prior to arrival.

PROGRAM & TRANSPORTATION INFORMATION

REGISTRATION FEES

The cost to register for the Tax Annual Meeting/California Tax Policy Conference is \$395 for Taxation Section Members; \$455 for Non-Members; \$120 for Government Employees and Law School Faculty; and \$70 for Law Students. Your registration with check made payable to the State Bar of California, or credit card information must be received no later than October 31, 2003. Registration for the 2003 Annual Meeting of the California Tax Bar/California Tax Policy Conference will be accepted on-site on a space available basis.

CANCELLATION

A refund less a non-refundable fee of \$50 will be made for all registration cancellations received in writing by October 31, 2003. No refunds will be made for cancellations after that date.

MCLE/LEGAL SPECIALIZATION INFORMATION

Earn up to 14 hours of MCLE credit including 3.5 hours Legal Ethics.

Attorneys must sign in at the door to each MCLE program to obtain credit. Certificates also will serve as a record of legal specialization credit, if the course is so certified.

CPE CREDIT

Earn up to 14 hours of CPE Credit. CPAs must sign in at the door for each program to obtain credit.

SPEAKER SUBSTITUTIONS

Speakers may be substituted due to unavailability or scheduling conflicts. No refunds will be given due to speaker substitution.

AUDIO TAPES

Audio tapes will be available for all educational programs. You can order tapes on-site or any time following the program. For more information contact Versa-Tape at 800.727.8883.

AIRLINE RESERVATIONS

The State Bar of California has a discount program with United Airlines. The discounts are 10% off restricted full coach fares and 5% off any published (often restricted) fares. United's meeting discounts will be applied to the best available fare, subject to any restriction. To make reservations, or for additional information, please call the United Group Meeting Desk at 800.521.4041 and refer to meeting travel account number 550QX.

FOR MORE INFORMATION

For registration information call Program Registrations at 415.538.2508. For program content call 415.538.2393 or visit our website at: www.calbar.ca.gov/taxation.

State Bar Education Foundation

Taxation Section

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* (formerly sponsored by the California Franchise Tax Board)